UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

GMA ACCESSORIES, INC., GMA,

Plaintiff,

Case No. 07 CV 11527 (VM)

-against-

SUBSTITUTION OF COUNSEL

QUIKSILVER, INC., NORDSTROM, INC., SWELL, INC., JILL STUART, INC., and GURU DENIM, INC.

Defendants.

The undersigned hereby consent to the Substitution of Sills Cummis & Gross P.C. for Day Pitney LLP as attorneys for defendant Swell, Inc. in this action. Day Pitney LLP shall remain as attorneys for defendant Quiksilver, Inc.

Dated: July 2, 2008

Mark J. Rosenberg (MR 8739)

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Superseding Attorneys for Defendant

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